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General Assembly

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Agenda item 131
Programme budget for the biennium 2008-2009

After-service health insurance

The General Assembly,

Recalling its resolution 58/249 A of 23 December 2003, section III of its resolution 60/255 of 8 May 2006, and its resolutions 60/283 of 7 July 2006 and 61/264 of 4 April 2007,

Having considered the report of the Secretary-General on liabilities and proposed funding for after-service health insurance benefits[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Having also considered the note by the Secretary-General transmitting the report of the Joint Inspection Unit on United Nations system staff medical coverage[3] and the note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit on United Nations system staff medical coverage,[4]

1. *Takes note* of the report of the Secretary-General on liabilities and proposed funding for after-service health insurance benefits;[1]

2. *Takes note also* of the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

3. *Requests* the Secretary-General to submit, for its priority consideration, a report on managing after-service health insurance liabilities to the sixty-seventh session of the General Assembly, bearing in mind that the "pay-as-you-go" principle is also one of the viable options, including information and analysis on the following issues, inter alia:

(*a*) Scope and coverage of existing after-service health insurance plans;

(*b*) Administration costs related to alternative financial options;

[1] A/64/366.
[2] A/64/7/Add.4.
[3] A/62/541.
[4] A/62/541/Add.1.

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(*c*) Arrangements for ensuring accurate funding from the different sources of funding;

(*d*) Options for contribution levels to after-service health insurance plans by its participants and by the United Nations;

(*e*) Comprehensive long-term strategies of financing after-service health insurance liabilities;

(*f*) Further measures to reduce the United Nations costs related to health-care plans;

(*g*) After-service health insurance plans for retired public sector employees offered by their respective Governments;

(*h*) The financial and legal implications of changing, for current retirees and active staff members, (i) the scope and coverage of the after-service health insurance plan; and (ii) the contribution levels;

4. *Requests* the Secretary-General to continue to validate the accrued liabilities with the figures audited by the Board of Auditors and to include this information and the outcome of the validation in the report requested in paragraph 3 above.